SOUTHERN DISTRICT OF NEW YORK		
	X	
ACCENT DELIGHT INTERNATIONAL LTD., et al.,	:	
Plaintiffs,	:	
Fiantins,	:	18-CV-9011 (JMF)
-V-	:	
COTHEDWIC 44.1	:	<u>ORDER</u>
SOTHEBY'S, et al.,	:	
Defendants.	:	
	: Y	

JESSE M. FURMAN, United States District Judge:

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On April 12, 2021, both Plaintiffs and Defendants filed motions seeking the production of certain documents from the other. ECF Nos. 245 & 249. On April 27, 2021, the Court resolved most of the parties' disputes, *see* ECF Nos. 270 & 286, and invited each side to submit certain documents for *in camera* review, ECF No. 286, at 31, 51. This Order addresses the documents that were submitted to the Court for *in camera* review.

C2L Report: Upon review of the certified translation of the C2L Report, ECF No. 277-1, the Court concludes that the Report was properly withheld as privileged. Defendants fail to demonstrate any basis for waiver of that privilege. Contrary to Defendants' assertions, *see* ECF No. 275, Plaintiffs did not waive the privilege by producing the transcript of Yves Bouvier's testimony during a Monegasque proceeding to Swiss authorities. Moreover, despite having been invited to do so, ECF No. 285, at 51, Defendants fail to identify any instance in which Plaintiffs disclosed the Report or its contents to third parties in a way that would result in waiver of the privilege. Finally, notwithstanding Defendants' claims otherwise, their recent submission of an email chain including a third party's references to "expertise sheets" from "the C2L

Expertise Firm," ECF No. 282-2, at 3, fails to show that the earlier C2L report was commissioned by someone other than Tetiana Bersheda. *See* ECF No. 283.

Levine Documents: Plaintiffs selected six sample documents — PRIV-001943, PRIV-000329, PRIV-001939, PRIV-001969, PRIV-000559, and PRIV-000970 — for the Court to review. Having done so, the Court finds that all six were properly withheld pursuant to the attorney-client privilege and there is no basis to conclude that the privilege has been waived or vitiated. Accordingly, Plaintiffs' request to produce all of the Levine Documents is denied. *See* ECF No. 245; *see also* ECF No. 286, at 32 ("If [the Court] conclude[s] that [the selected six documents] are all valid invocations of the privilege, then that's the end of the matter and we will move on.").

United States District Judge

SO ORDERED.

Dated: May 13, 2021

New York, New York